

11 Confidential	Rate:	Description:
County Retirement Contribution	19.04% MGC1	Rate x Hourly Rate x Hours Worked. Hires after 4/7/11 enter Tier 2 Pension Plan. See Article 27 and 28 of the SLO County Retirement Plan . Tier 3 Effective 1/1/13
County Pickup of Employee Retirement	9.29%	Rate x Hourly Rate x Hours Worked plus County pickup amount (9.29%). Pickup not pensionable for Tier 2 effective 12/26/10
County Pension Bond Debt Service	6.03%	Rate x Hourly Rate x Hours Worked plus County pickup amount (9.29%). Pickup not pensionable for Tier 2 effective 12/26/10
County Retiree Health		\$24.30/PP full-time, \$12.15/PP part-time \$0/PP quarter-time or temp
County Pension Plan per EFS		Management and confidential (MGCF)
FICA Employer	6.20%	2015 FICA wages up to \$118,500 max
FICA Employee	6.20%	2015 FICA wages up to \$118,500 max
Medicare Employer/Employee	1.45%	Medicare wages with no maximum / Add an additional .9% on taxable wages above \$200,000.
Unemployment	0.075%	County Paid Eff 1/1/2012 .1% , Eff 6/28/2014 .075%
Workers' Compensation	Varies	See B:\AC Benefits @ a Glance\WC Rates FY2012-2013.docx
County Cafeteria Contribution	\$975/mo	\$836/mo without medical coverage, effective 01/01/14 Proration for part time employees hired after 02/25/05 No cashout for employees who newly opt out of medical on or after 1/2015
Health Insurance		Multiple plans available for employee and their family. Coverage for domestic partners
Post Employment Health Plan	Up to \$15,000	Sick leave payoff paid pretax to Nationwide for pretax health insurance premium payments
Management Life Insurance	\$3.87/mo	\$30,000 coverage
Long Term Disability Insurance	.298% x Salary	On first \$13,500/mo of salary. Pays 66 2/3% salary
Education Allowance	\$250/fiscal yr	
Summer Care Scholarship	need-based	\$15,000 total per fiscal year for units 01, 05, 13, 11. Administered by SLOCEA beginning in 2005.
Wellness/Fitness	\$200/yr	Paid through Risk Management (may be taxable to the employee)
Mileage Reimbursement	.56/mi	Effective 01/01/2014
	.575/mi	Effective 01/01/2015
Career Incentive	Up to 5%	One yr pay for outstanding performance
Evening Shift Differential	5% x hr rate	6pm to 11pm hours for non-flex or 3pm to 11pm if shift ends on or after 10pm
Night Shift Differential	10% x hr rate	11pm to 7am hours for non-flex schedules
Bilingual Pay - High Use	\$90/mo	Approved by Human Resources
Bilingual Pay - Low Use	\$50/mo	Approved by Human Resources
Standby/On Call	\$2.75/hr	Permanent employees
Call Back	OT/hr	2 hour minimum paid at time and one-half
Overtime	per FLSA	OT threshold based on hours actually worked (includes paid leave hours) WT 1252 = Base; WT 1251 = Half
Overtime with Evening Differential	per FLSA	OT threshold based on hours actually worked (includes paid leave hours) WT 1252 = Base; WT 1251 = Half; WT 1255 = Eve Diff'l
Overtime with Night Differential	per FLSA	OT threshold based on hours actually worked (includes paid leave hours) WT 1252 = Base; WT 1251 = Half; WT 1256 = Night Diff'l
CTO in lieu of OT	1.5 hrs/hr wkcd	OT threshold based on hours actually worked (includes paid leave hours)
Compensating Time Off (CTO)	Regular pay	120 hr maximum accrual; OT paid after max; payoff on termination

Sick Leave	12 days/yr	2080 hours (260 days) max accrual; payoff @ hourly rate for 50% of hours up to 1440 after 5 years of service
Sick Leave Exchange for Vacation	80 hrs for 40 hrs	Per fiscal year. Must maintain a 30-day balance; 5 years of service required
Holiday	12 days/yr	Does not apply to Annual Leave employees
Annual Leave 12 day carryover	12 days/yr	Employees may sign up at any time, but withdrawal must be in August
Administrative Leave	3 days/fiscal yr	No carryover or payoff for unused time
Personal Leave	1 day/fiscal yr	Employees on initial probation excluded
VTO	160 hrs/fiscal yr	With Department Head approval
Vacation 320 hours cap	10 days/yr 15 days/yr 20 days/yr	Beginning of service to end of fourth year Beginning of fifth year to end of ninth year Over ten years of service Maximum payoff of 320 hours after 6 months of service
Pay-in-lieu Program	40 hrs/fiscal yr	One time per fiscal year, permanent employees with a minimum balance of 200 vacation hours may sell back vacation hours. Additionally, employees must have used 40 hours of vacation in the current fiscal year to be eligible.
Jury Leave		Regular pay while on jury duty; cannot claim jury pay
Witness Pay	Regular rate	Regular pay for being a witness in a case related to job
Paid Military Leave	30 days/fiscal yr	30 days maximum when called to active duty
Use of County Vehicle	\$1.50 each way	The value of commuting to and from work will be taxed
Suggestion Award	Based on merit	Submit ideas to the Suggestion Award Committee
ITS Health Care Spending Account	Pretax deduction	Employee paid up to \$2,500 per plan year (Reimbursement WT 2552)
ITS Dependent Care Spending Account	Pretax deduction	Employee paid up to \$5,000 per plan year (Reimbursement WT 2551)
Supplemental Life Insurance		Employee paid for coverage of annual salary of 1x, 2x or 3x salary to \$300,000 max
Spousal Life Insurance		Employee paid term life for coverage of 1/2 supplemental coverage supplemental coverage
Dependent Life Insurance		Employee paid term life for coverage of 10% supplemental coverage to \$10,000 max
State Disability Insurance (SDI)	0.90%	2015 Employee paid on wages to \$104,378 max with Admin fee of .05%
Deferred Retirement Option Plan (DROP) Tier 1 Only	Up to 5 years	Employee continues active employment while Pension benefits are paid to a DROP account.
Deferred Comp	Pretax deduction	Employee paid up to \$18,000 or 100% of wages/yr
Deferred Comp Catchup	Pretax deduction	Employee paid up to \$6,000 for 50+